

## CITY OF ANNAPOLIS, MARYLAND

Exhibit C-5

## ENTERPRISE FUNDS

## SCHEDULE OF EXPENSES AND OTHER USES COMPARED TO BUDGET

Year Ended June 30, 2003

With Comparative Actual Amounts for Year Ended June 30, 2002

	2003			
	Budget as revised	Actual	Variance - favorable (unfavorable)	2002 Actual
Water Fund				
Salaries	\$ 1,362,520	1,457,675	(95,155)	1,310,128
Utilities	238,250	211,680	26,570	189,064
Repairs and maintenance	516,680	449,067	67,613	509,611
Materials and supplies	179,720	185,067	(5,347)	135,147
Contractual services	27,270	13,819	13,451	11,440
Administrative charge from general fund	720,250	624,126	96,124	615,937
Depreciation	424,150	451,372	(27,222)	417,150
Interest expense, net	241,640	220,704	20,936	218,362
Total Water Fund	\$ 3,710,480	3,613,510	96,970	3,406,839
Sewer Fund				
Salaries	\$ 631,530	571,010	60,520	538,780
Utilities	124,500	118,741	5,759	114,642
Repairs and maintenance	300,260	275,973	24,287	271,417
Materials and supplies	32,830	31,394	1,436	31,816
Treatment plant operations	2,500,000	2,182,988	317,012	2,151,300
Contractual services	70,990	67,377	3,613	39,896
Administrative charge from general fund	390,950	539,275	(148,325)	356,353
Depreciation	424,600	658,490	(233,890)	433,010
Interest expense, net	245,750	232,360	13,390	221,977
Other	5,230	5,233	(3)	6,493
Total Sewer Fund	\$ 4,726,640	4,682,841	43,799	4,165,684
Off Street Parking Fund				
Utilities	\$ 59,850	53,542	6,308	46,442
Repairs and maintenance	58,420	40,170	18,250	22,784
Materials and supplies	2,200	2,672	(472)	2,533
Contractual services	538,000	519,618	18,382	512,969
Administrative charge from general fund	273,640	123,193	150,447	135,440
Depreciation	251,830	252,959	(1,129)	252,959
Interest expense, net	300,990	279,919	21,071	198,525
Operating transfers and subsidies	-	-	-	650,000
Other	-	-	-	(11,342)
Total Off Street Parking Fund	\$ 1,484,930	1,272,073	212,857	1,810,310

(Continued)

## CITY OF ANNAPOLIS, MARYLAND

Exhibit C-5

## ENTERPRISE FUNDS

## SCHEDULE OF EXPENSES AND OTHER USES COMPARED TO BUDGET

Year Ended June 30, 2003

With Comparative Actual Amounts for Year Ended June 30, 2002

	2003		Variance - favorable (unfavorable)	2002 Actual
	Budget as revised	Actual		
Dock Fund				
Salaries	\$ 300,990	308,238	(7,248)	280,411
Utilities	26,150	35,093	(8,943)	28,246
Repairs and maintenance	206,980	89,494	117,486	55,727
Materials and supplies	30,490	22,755	7,735	31,257
Contractual services	480	-	480	796
Administrative charge from general fund	65,530	90,473	(24,943)	72,674
Depreciation	71,100	74,553	(3,453)	71,070
Interest expense, net	35,750	36,006	(256)	42,561
Total Dock Fund	<u>\$ 737,470</u>	<u>656,612</u>	<u>80,858</u>	<u>582,742</u>
Market Fund				
Salaries	15,000	13,473	1,527	-
Utilities	\$ 31,500	26,418	5,082	27,234
Repairs and maintenance	33,170	17,140	16,030	14,562
Materials and supplies	560	456	104	439
Administrative charge from general fund	(290)	13,902	(14,192)	8,758
Depreciation	13,770	13,770	-	13,770
Interest expense, net	1,700	1,857	(157)	2,066
Total Market Fund	<u>\$ 95,410</u>	<u>87,016</u>	<u>8,394</u>	<u>66,829</u>
Transportation Fund				
Salaries	\$ 2,592,560	2,637,352	(44,792)	2,234,680
Utilities	22,300	37,002	(14,702)	33,481
Repairs and maintenance	413,290	297,788	115,502	140,829
Materials and supplies	290,590	215,586	75,004	277,097
Contractual services	259,247	134,138	125,109	146,751
Administrative charge from general fund	611,730	544,685	67,045	492,596
Depreciation	380,850	454,544	(73,694)	379,122
Interest expense, net	10,340	9,702	638	11,422
Other	96,000	26,561	69,439	2,507
Total Transportation Fund	<u>\$ 4,676,907</u>	<u>4,357,358</u>	<u>319,549</u>	<u>3,718,485</u>
Refuse Fund				
Salaries	\$ 996,920	834,723	162,197	905,190
Utilities	2,180	1,255	925	1,140
Repairs and maintenance	49,640	57,642	(8,002)	49,548
Materials and supplies	74,690	68,774	5,916	53,965
Contractual services	633,660	665,552	(31,892)	646,417
Administrative charge from general fund	610,370	639,269	(28,899)	539,368
Depreciation	74,260	72,910	1,350	70,761
Total Refuse Fund	<u>\$ 2,441,720</u>	<u>2,340,125</u>	<u>101,595</u>	<u>2,266,389</u>